

REMARKS

In view of the advisory Action of May 28, 2004, an RCE has been filed together with the present amendment.

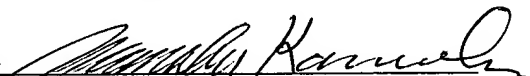
The features now clearly recited in claim 20 are not disclosed or suggested in the cited references in the previous final Action. Especially, the cited references do not disclose or suggest that the side cutter has axes, two pairs of rotary blades formed on the axes, and transfer rollers provided on the axes for feeding the recording medium so that the two side edges of the recording medium transferred while changing the transfer direction along the transfer rollers are cut.

An extension of time for the second and third months is hereby requested. A credit card authorization form in the amount of \$1,610.00 is attached herewith for filing the RCE (\$770.00) and extension of time (\$840.00).

Respectfully Submitted,

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By



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